

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

6/10/2020

Secretary of the Board - Original Signature Required

Date

6/10/2020

Chief School Administrator - Original Signature Required

Date

6/10/2020

Mark R Cherpak

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Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)? Yes
No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$71525852
Ending Unassigned Fund Balance	\$9101722
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	12.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/10/2020
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

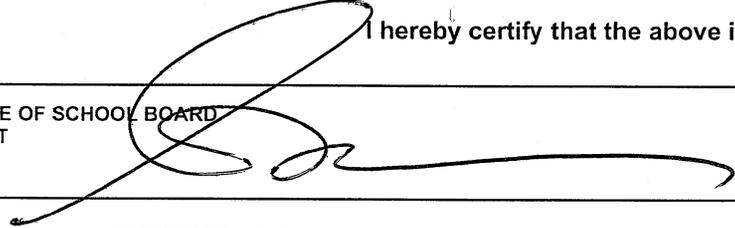
24 PS 6-687(a)(1)

(03/2006)

School District Name : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-6-2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance carried over from previous year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance carried over from previous year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance carried over from previous year.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	500,888
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,245,244
0840 Assigned Fund Balance	2,557,089
0850 Unassigned Fund Balance	5,788,057
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,590,390</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	42,302,678
7000 Revenue from State Sources	24,815,962
8000 Revenue from Federal Sources	2,194,492
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$69,313,132</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$80,903,522</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	35,915,565
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	730,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	81,161
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,202
6910 Rentals	221,750
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	152,500
REVENUE FROM LOCAL SOURCES	\$42,302,678
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,212,705
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,805,298
7311 Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,662,662
7505 Ready to Learn Block Grant	615,849
7810 State Share of Social Security and Medicare Taxes	1,308,023
7820 State Share of Retirement Contributions	5,891,425
REVENUE FROM STATE SOURCES	\$24,815,962
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	616,014
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	571,024
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	60,763
8517 NCLB, Title IV - 21st Century Schools	46,691
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	900,000
REVENUE FROM FEDERAL SOURCES	\$2,194,492
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	69,313,132

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$35,915,565
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,662</u>
Total Approx. Tax Revenue:	\$37,578,227
Approx. Tax Levy for Tax Rate Calculation:	\$41,753,508

Allegheny

Total

2019-20 Data		
a. Assessed Value	\$1,872,887,436	\$1,872,887,436
b. Real Estate Mills	21.7600	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,748,538,709	\$1,748,538,709
d. Assessed Value	\$1,918,819,307	\$1,918,819,307
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$40,754,031	\$40,754,031
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$40,754,031	\$40,754,031
(f Total * g)		
i. Base Mills Subject to Index	21.7600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.58545%	89.58545%
k. Tax Levy Needed	\$41,753,508	\$41,753,508
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	21.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,753,508	\$41,753,508
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,090,846
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,915,565
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$35,915,565

Amount of Tax Relief for Homestead Exclusions \$1,662,662

Total Approx. Tax Revenue: \$37,578,227

Approx. Tax Levy for Tax Rate Calculation: \$41,753,508

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.5216	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,214,881	\$43,214,881
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,798.71	
Number of Homestead/Farmstead Properties	11234	11234
Median Assessed Value of Homestead Properties		\$116,300

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,915,565
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,662</u>
Total Approx. Tax Revenue:	\$37,578,227
Approx. Tax Levy for Tax Rate Calculation:	\$41,753,508
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,662,662	Lowering RE Tax Rate	\$0	\$1,662,662
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,662,662

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,918,819,307	21.7600	41,753,508			89.58545%	
Totals:	1,918,819,307		41,753,508	1,662,662 =	40,090,846 X	89.58545% =	35,915,565

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 30,000 30,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,000,000	4,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	530,000	530,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 4,530,000 4,530,000

Total Act 511, Current Taxes 4,560,000

Act 511 Tax Limit -->	1,748,538,709 X	12	20,982,465
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Allegheny	21.7600	21.7600	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	52,371,224
1200 Special Programs - Elementary / Secondary	2,528,000
1300 Vocational Education	1,157,620
Total Instruction	\$56,056,844
2000 Support Services	
2100 Support Services - Students	10,150
2200 Support Services - Instructional Staff	233,500
2300 Support Services - Administration	451,350
2400 Support Services - Pupil Health	14,500
2500 Support Services - Business	700,250
2600 Operation and Maintenance of Plant Services	2,484,000
2700 Student Transportation Services	456,000
2900 Other Support Services	52,000
Total Support Services	\$4,401,750
3000 Operation of Non-Instructional Services	
3200 Student Activities	190,305
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$210,305
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,261,770
Total Other Expenditures and Financing Uses	\$8,261,770
Total Estimated Expenditures and Other Financing Uses	\$69,780,669

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,098,651
200 Personnel Services - Employee Benefits	19,112,525
300 Purchased Professional and Technical Services	1,388,007
400 Purchased Property Services	58,040
500 Other Purchased Services	1,336,100
600 Supplies	376,581
800 Other Objects	1,320
Total Regular Programs - Elementary / Secondary	\$52,371,224
1200 <u>Special Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	730,000
500 Other Purchased Services	1,666,500
600 Supplies	34,000
700 Property	20,000
800 Other Objects	77,500
Total Special Programs - Elementary / Secondary	\$2,528,000
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,100,000
600 Supplies	57,620
Total Vocational Education	\$1,157,620
Total Instruction	\$56,056,844
2000 Support Services	
2100 <u>Support Services - Students</u>	
600 Supplies	10,150
Total Support Services - Students	\$10,150
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	217,800
500 Other Purchased Services	2,000
600 Supplies	12,500
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$233,500
2300 <u>Support Services - Administration</u>	
300 Purchased Professional and Technical Services	289,500
500 Other Purchased Services	59,750
600 Supplies	65,825
800 Other Objects	36,275
Total Support Services - Administration	\$451,350
2400 <u>Support Services - Pupil Health</u>	
400 Purchased Property Services	500
600 Supplies	10,000
700 Property	1,000
800 Other Objects	3,000

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<u>Description</u>	<u>Amount</u>
Total Support Services - Pupil Health	\$14,500
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	296,750
200 Personnel Services - Employee Benefits	240,000
500 Other Purchased Services	69,500
600 Supplies	85,000
800 Other Objects	9,000
Total Support Services - Business	\$700,250
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	505,000
400 Purchased Property Services	1,397,000
500 Other Purchased Services	166,000
600 Supplies	399,000
700 Property	10,000
800 Other Objects	7,000
Total Operation and Maintenance of Plant Services	\$2,484,000
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	108,500
600 Supplies	340,000
800 Other Objects	1,500
Total Student Transportation Services	\$456,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$4,401,750
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
300 Purchased Professional and Technical Services	74,800
400 Purchased Property Services	2,500
500 Other Purchased Services	6,000
600 Supplies	100,255
800 Other Objects	6,750
Total Student Activities	\$190,305
3300 <u>Community Services</u>	
600 Supplies	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$210,305
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	850,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,561,770
900 Other Uses of Funds	6,700,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,261,770
Total Other Expenditures and Financing Uses	\$8,261,770
TOTAL EXPENDITURES	\$69,780,669

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	168,000	150,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	930,000	940,000
Other Capital Projects Fund	38,000	38,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,283,000	1,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,419,000	\$10,328,000

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$10,419,000	\$10,328,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	52,015,000	62,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$52,015,000	\$62,000,000
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$52,015,000	\$62,000,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$52,015,000	\$62,000,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	500,888
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,245,244
0840 Assigned Fund Balance	2,557,089
0850 Unassigned Fund Balance	5,320,520
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,122,853

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,623,741
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